

Table 23
Instances of Overpayment from 2009-2017

#	Year	Retirement Benefits	W-2 Wages	1099 Wages	Total Wages	Limit	Overpayment
1	2011	\$84,127	\$37,815	---	\$121,942	\$121,000	\$942
2	2011	\$90,750	\$44,023	---	\$134,773	\$121,000	\$13,773
3	2012	\$94,500	\$27,840	\$5,655	\$127,995	\$126,000	\$1,995
4	2012	\$86,625	\$39,653	---	\$126,278	\$126,000	\$278
5	2012	\$102,000	\$33,930	---	\$135,930	\$126,000	\$9,930
6	2012	\$94,500	\$30,668	\$36,758	\$161,925	\$126,000	\$35,925
7	2013	\$84,133	\$30,233	\$35,453	\$149,818	\$126,000	\$23,818
8	2013	\$86,625	\$40,367	\$26,970	\$153,962	\$126,000	\$27,962
9	2013	\$102,000	\$33,930	---	\$135,930	\$126,000	\$9,930
1	2014	\$87,603	\$38,280	\$11,093	\$136,976	\$126,000	\$10,976
1	2014	\$94,500	\$29,918	\$26,100	\$150,518	\$126,000	\$24,518
1	2014	\$94,500	\$26,970	\$16,530	\$138,000	\$126,000	\$12,000
1	2015	\$84,133	\$31,320	\$11,330	\$126,783	\$126,000	\$783
1	2015	\$94,500	\$31,320	\$21,750	\$147,570	\$126,000	\$21,570
1	2016	\$84,133	\$30,450	\$21,968	\$136,551	\$126,000	\$10,551
1	2016	\$94,500	\$35,453	---	\$129,953	\$126,000	\$3,953
1	2016	\$78,750	\$54,283	---	\$133,033	\$126,000	\$7,033
1	2017	\$94,500	\$86,565	---	\$181,065	\$126,000	\$55,065

Source: Legislative Auditor's calculations based upon wage earnings from WV State Auditor's Office My Apps and retirement benefit amounts provided by CPRB. *\$10,000 Increase to JRS Limit on July 1, 2011, \$5,000 (50%) of the increase applied to 2011 calendar year.